MESSAGE NO: 7176205 MESSAGE DATE: 06/25/2007

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC V NON-PUBLIC

SUB-TYPE:

FR CITE: FR CITE DATE:

REFERENCE MESSAGE #

(s):

CASE #(s): A-570-891

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 12/01/2004 TO 11/30/2005

 Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQUIDATION OF HAND TRUCKS AND CERTAIN PARTS THEREOF CHINA EXPORTED BY QINGDAO FUTURE TOOL INC, SHANDONG MACHINERY IMP.& EXP. & PRC WIDE (A-570-891-001/002/000)

MESSAGE NO: 7176205 DATE: 06 25 2007

CATEGORY: ADA TYPE: LIQ

REFERENCE: REFERENCE DATE:

CASES: A - 570 - 891 - -

_ _ _

- - -

PERIOD COVERED: 12 01 2004 TO 11 30 2005

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION OF HAND TRUCKS AND CERTAIN PARTS THEREOF CHINA EXPORTED BY QINGDAO FUTURE TOOL INC, SHANDONG MACHINERY IMP.& EXP. & PRC WIDE (A-570-891-001/002/000)

- 1. FOR ALL SHIPMENTS OF HAND TRUCKS AND CERTAIN PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA EXPORTED BY QINGDAO FUTURE TOOL, INC. (A-570-891-001), AND ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 12/01/2004 THROUGH 11/30/2005, ASSESS AN ANTIDUMPING LIABILITY OF 383.60 PERCENT OF THE ENTERED VALUE.
- 2. FOR ALL SHIPMENTS OF HAND TRUCKS AND CERTAIN PARTS THEREOF Message Date: 06/25/2007 Message Number: 7176205 Page 2 of 6

FROM THE PEOPLE'S REPUBLIC OF CHINA EXPORTED BY SHANDONG
MACHINERY IMPORT & EXPORT GROUP CORP (A-570-891-002), AND
ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE

PERIOD 12/01/2004 THROUGH 11/30/2005, ASSESS AN ANTIDUMPING LIABILITY OF 383.60 PERCENT OF THE ENTERED VALUE.

- 3. FOR ALL SHIPMENTS OF HAND TRUCKS AND CERTAIN PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA EXPORTED BY THE PRC-WIDE ENTITY (A-570-891-000), AND ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 12/01/2004 THROUGH 11/30/2005, ASSESS AN ANTIDUMPING LIABILITY OF 383.60 PERCENT OF THE ENTERED VALUE.
- 4. ON DECEMBER 1, 2004, THE INTERNATIONAL TRADE COMMISSION (ITC)
 NOTIFIED THE COMMERCE DEPARTMENT THAT IMPORTS OF HAND TRUCKS AND

CERTAIN PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA THREATEN MATERIAL INJURY TO THE U.S. INJURY. THE ITC DID NOT DETERMINE, BUT FOR THE SUSPENSION OF LIQUIDATION OF ENTRIES OF HAND TRUCKS AND CERTAIN PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA, THE DOMESTIC INDUSTRY WOULD HAVE BEEN MATERIALLY INJURED. IN MESSAGE NUMBER 4342207, DATED 12/07/2004, THE COMMERCE DEPARTMENT INSTRUCTED CUSTOMS AND BORDER PROTECTION TO

TERMINATE SUSPENSION AND REFUND ANY CASH DEPOSIT AND RELEASE
ANY BOND OROTHER SECURITY OF HAND TRUCKS AND CERTAIN PARTS
THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA FOR SHIPMENTS,
ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION PRIOR TO

DECEMBER 1, 2004, THE DATE OF PUBLICATION OF THE ITC'S FINAL DETERMINATION IN THE FEDERAL REGISTER. SINCE THE DATE OF SUSPENSION OF LIQUIDATION COINCIDESWITH THE DATE OF THE ITC'S FINAL INJURY DETERMINATION, THE "CAP" PERIOD UNDER SECTION 737(A) OF THE TARIFF ACT OF 1930, AS AMENDED, DOES NOT APPLY.

5. NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 12/01/2004 THROUGH Message Date: 06/25/2007 Message Number: 7176205 Page 3 of 6

11/30/2005 OCCURRED WITH THE PUBLICATION OF THE FINAL RESULTS OF ADMINISTRATIVE REVIEW (72 FR 27287, 05/15/2007). FOR ALL OTHER SHIPMENTS OF HAND TRUCKS AND CERTAIN PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

7. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO

LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

8. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE Message Date: 06/25/2007 Message Number: 7176205 Page 4 of 6

ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O2:TEM).

9. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

Message Date: 06/25/2007 Message Number: 7176205 Page 5 of 6

Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

Message Date: 06/25/2007 Message Number: 7176205 Page 6 of 6